REMARKS

Claims 17-21 are pending in the application. In the non-final Office Action of February 7, 2006, the Examiner made the following disposition:

- A.) Rejected claims 17-18 and 20 under 35 U.S.C. §103(a) as being anticipated by *Eichelberger* in view of *Borwick, III et al.* and further in view of *Nakamura, et al.*
- B.) Rejected claims 19 and 21 under 35 U.S.C. §103(a) as being unpatentable over *Eichelberger* in view of *Borwick, III et al.* and *Nakamura, et al.* and further in view of *Hudak, et al.*

Applicants respectfully traverse the rejections and addresses the Examiner's disposition below.

A.) Rejection of claims 17-18 and 20 under 35 U.S.C. §103(a) as being anticipated by Eichelberger in view of Borwick, III et al. and further in view of Nakamura, et al.:

Applicants respectfully disagree with the rejection.

Independent claim 17, as amended, claims a method of fabrication of a semiconductor device. A plurality of semiconductor chips are die bonded on a substrate. A target mark is formed in the substrate and corresponds to the semiconductor chips. A first insulation film is formed on the substrate, wherein a top surface and at least a portion of side surfaces of the plurality of semiconductor chips are incrusted in the first insulation film. A second insulation film is formed directly on and contacts the first insulation film. The minimum height of a top surface of the second insulation film exceeds the maximum height of a top surface of the first insulation film. The second insulation film is ground flat. A third insulation film is formed directly on and contacts the second insulation film. A connection hole is formed reaching a semiconductor chip of the plurality of semiconductor chips through the first insulation film, the second insulation film, and the third insulation film. Wiring is formed on the third insulation film, wherein the wiring is connected to the semiconductor chip through the connection hole.

This is clearly unlike *Eichelberger* in view of *Borwick* and further in view of *Nakamura*, which fails to disclose or suggest forming a target mark and Applicants' claimed second insulation film. As acknowledged by the Examiner, *Eichelberger* fails to teach a target mark, and fails to teach Applicants' claimed second and third insulation films.

The Examiner cites *Borwick* as allegedly teaching Applicants' claimed target mark, however, *Borwick* is not a valid 35 U.S.C. §102 reference. Applicant's present application is a divisional application of U.S. Serial No. 09/816,055, which was filed on March 23, 2001. Thus,

the present application has an effective filing date at least as early as March 23, 2001, which is before *Borwick's* filing date of My 13, 2003. Accordingly, *Borwick* cannot be used as a 35 U.S.C. §102 reference to anticipate Applicant's present invention.

Nakamura also fails to disclose or suggest Applicants' claimed target mark. Therefore, for at least this reason, Eichelberger in view of Borwick and further in view of Nakamura fails to disclose or suggest claim 17.

Further, *Eichelberger* in view of *Borwick* and further in view of *Nakamura* fails to disclose or suggest Applicants' claimed second insulation layer. *Nakamura* teaches a second insulation layer 11b formed on a first insulation layer 11a (See *Nakamura* Figure 1). However, unlike Applicants' claimed second insulation layer, *Nakamura*'s second insulation layer 11b does not have a minimum height of a top surface of the second insulation film that exceeds the maximum height of a top surface of the first insulation film. Therefore, for at least this additional reason, *Eichelberger* in view of *Borwick* and further in view of *Nakamura* fails to disclose or suggest claim 17.

Claims 18 and 20 depend directly or indirectly from claim 17 and are therefore allowable for at least the same reasons that claim 17 is allowable.

Claim 18's language has been amended to be consistent with the amendments made to claim 17.

Applicants respectfully submit the rejection has been overcome and request that it be withdrawn.

B.) Rejection of claims 19 and 21 under 35 U.S.C. §103(a) as being unpatentable over Eichelberger in view of Borwick, III et al. and Nakamura, et al. and further in view of Hudak, et al.:

Applicants respectfully disagree with the rejection.

Applicants' independent claim 17 is allowable over *Eichelberger* in view of *Borwick* and further in view of *Nakamura* as discussed above. *Hudak* still fails to disclose or suggest forming a target mark. *Hudak* also fails to disclose or suggest forming a first, second, and third insulation layer with passing therethrough via a connection hole. Therefore, *Eichelberger* in view of *Borwick* and further in view of *Nakamura* and further in view of *Hudak* still fails to disclose or suggest Applicants' claim 17.

Claims 19 and 21 depend directly or indirectly from claim 17 and are therefore allowable for at least the same reasons that claim 17 is allowable.

Applicants respectfully submit the rejection has been overcome and request that it be withdrawn.

CONCLUSION

In view of the foregoing, it is submitted that claims 17-21 are patentable. It is therefore submitted that the application is in condition for allowance. Notice to that effect is respectfully requested.

Respectfully submitted,

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